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PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

December 9, 2011

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2012-23

TO: LaGov HCM Paid Agency Human Resources and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Form W-2 Processing for 2011

The Office of State Uniform Payroll (OSUP) is responsible for the processing/issuance of 2011 Forms W-2. Original forms will be mailed directly to each employee before the January 31, 2012 deadline. Agencies will not receive copies of the 2011 Forms W-2. OSUP will report 2011 W-2 information to the Internal Revenue Service through the Social Security Administration for all LaGov HCM Paid Agencies and to the appropriate state revenue departments.

Forms W-2 will be mailed to the employee's mailing address or permanent address if there is no mailing address. Agencies should use the Employee Address Report (ZP120) for verification of addresses.

NOTE: If an employee's mailing address was changed in LaGov HCM to have a check sent to the agency for a special circumstance (ex. termed employee), the mailing address infotype (IT0006, Subtype 5) must be changed back to the employee's mailing address. If this is not done, the Form W-2 will be mailed to the agency, and the address reported to IRS/SSA will not be correct.

If an employee has multiple personnel numbers (dual employment), he/she will receive multiple Forms W-2. Make sure the address is correct for each personnel number.

Reminder: Employees should be advised that the Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their payroll statement to complete the IRS Form 1040.

Agencies are responsible for the information reported on the Forms W-2. Refer to the following OSUP Memoranda for information on W-2 items to review:

- #2003-15 Characters Allowed for Address Line 1 & Line 2 on Infotype 0006
- #2006-09 OSUP Policy on Worker's Compensation

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- #2006-49 OSUP Policy on Single Day Travel Meal Payments
- #2007-08 Importance of Addresses in ISIS HR
- #2008-05 Employees Living and/or Working in Another State or Country
- #2009-50 Employee Name Changes
- #2010-09 New Wage Type for Military Differential Pay (WT0158)
- #2010-41 Non-Resident Alien Taxation
- #2010-50 Employee Claims Processing
- #2011-11 Office of Group Benefits' Consumer Drive (CD) Health Savings Account (HSA)
- #2011-28 Deferred Compensation and Tax Shelter Annuity Limits for Calendar Year 2011
- #2011-35 Update to Tax Withholding Procedures for Non-Resident Alien Employees
- #2011-48 Reminder – OSUP Policy on Retirement Contribution Adjustments
- #2012-12 Social Security Number Verification Report
- #2012-14 Outstanding Employee Claim/Overpayment Balances as of September 30, 2011 for Separated Employees*
- #2012-16 Fringe Benefits Reporting for Calendar Year 2011
- #2012-19 Review of Tax Shelter Year-to-Date Deductions
- #2012-22 IRS Forms 1099-Misc and 1099-INT for Calendar Year 2011

*Agency specific employee details were e-mailed to the Employee Administrator and HR Director.

If agencies know of any problems that may require adjustments to correct an employee's Form W-2, contact the OSUP Wage and Tax Administration (WTA) Unit as soon as possible. This will help reduce the number of Forms W-2c required for 2011.

Duplicate Forms W-2 will be available to employees through Louisiana Employee Online (LEO). The date duplicate Forms W-2 will be available in LEO will be released in a subsequent memo. If a duplicate cannot be printed from LEO, OSUP will accept requests for duplicate 2011 Forms W-2. All requests must be submitted on Form [OSUP/F037](#) (Request for Duplicate). The

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OSUP/F037 form(s) should be completed by the employee and Employee Administration (EA) Payroll Office. Agencies should check the following items prior to submission to OSUP. Failure to do so may cause a delay in the reprint.

1. The employee has indicated the appropriate year of the W-2 being requested.
2. The Employee Administration section is completed.
3. The employee's address is updated in LaGov HCM.

Agencies are also reminded that employees should not receive both Form W-2 and Form 1099 except in certain situations. The reporting of deceased wages, reporting of attorney fees paid on behalf of employee (1099 MISC) and/or interest payments (1099 INT) require the reporting on a Form 1099. In these circumstances OSUP must be notified immediately to ensure proper reporting. Compliance audits may be performed by the IRS for instances where an employee has received both a Form W-2 and 1099.

All questions regarding 2011 W-2 processing and issuance of duplicate Forms W-2 must be addressed by the agency. Agencies must not forward employee calls to OSUP. Agency questions regarding 2011 W-2 processing should be directed to a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Cindy McClure	342-5346	Wendy Eggert	342-0714
Tiko Ary	342-1651	Tracy Smith	219-0191
Gary Bennett	342-1652	Penny Jones	342-2053

APH:CDM/ral